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No. 495

**In the Supreme Court of the United States**

OCTOBER TERM, 1940

**JOSEPH T. RYNDON AND EDWARD L. RYNDON, JR., AS  
EXECUTORS OF THE ESTATE OF MARY M. RYNDON,  
PETITIONERS**

**THE UNITED STATES OF AMERICA**

**ON PETITION FOR A WRIT OF HABEAS CORPUS TO THE UNITED  
STATES CIRCUIT COURT OF APPEALS FOR THE SEVENTH  
CIRCUIT**

**MEMORANDUM FOR THE UNITED STATES**



# In the Supreme Court of the United States

OCTOBER TERM, 1940

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No. 495

JOSEPH T. RYERSON AND EDWARD L. RYERSON, JR., AS  
EXECUTORS OF THE ESTATE OF MARY M. RYERSON,  
PETITIONERS

v.

THE UNITED STATES OF AMERICA

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ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED  
STATES CIRCUIT COURT OF APPEALS FOR THE SEVENTH  
CIRCUIT

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## MEMORANDUM FOR THE UNITED STATES

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We do not oppose the granting of the petition for a writ of certiorari in this case.

The decision of the court below on the question presented is in conflict with *Pelzer v. United States*, 31 F. Supp. 770 (C. Cls.), certiorari granted, October 21, 1940, No. 393, present Term. It is also in conflict with *Welch v. Davidson*, 102 F. (2d) 100 (C. C. A. 1st); *McBrier v. Commissioner*, 108 F. (2d) 967 (C. C. A. 3d); *Early v. Reid* (C. C. A. 4th), decided August 7, 1940, not officially reported but found in 1940 C. C. H., Vol. 4, par.

(1)

9634; *Hutchings v. Commissioner*, 111 F. (2d) 229 (C. C. A. 5th), pending on petition for certiorari, No. 419, present Term; *Rheinstrom v. Commissioner*, 105 F. (2d) 642 (C. C. A. 8th); and *Robertson v. Nee*, 105 F. (2d) 651 (C. C. A. 8th).

In view of the conflict, we do not oppose the issuance of the writ.

Respectfully submitted.

FRANCIS BIDDLE,  
*Solicitor General.*

OCTOBER 1940.

